ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *current ratio*, *debt to equity ratio* dan *inventory turnover* terhadap profitabilitas pada perusahaan subsektor hotel, restoran & pariwisata yang terdaftar di BEI periode 2012-2016. Sampel yang digunakan sebanyak 11 perusahaan. Teknik yang digunakan untuk pengambilan sampel yaitu *purposive sampling*. Metode analisis dalam penelitian ini adalah analisis regresi data panel dengan metode *common effect model*. Hasil penelitian menunjukkan bahwa *current ratio* berpengaruh positif signifikan terhadap *return on asset*. sedangkan *debt to equity ratio* dan *Inventory turnover* tidak berpengaruh signifikan terhadap *return on asset*.

Keywords: Return On Assets, Current Ratio, Debt to Equity Ratio and Inventory Turnover.

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ABSTRACT

This research aims to know the influence of current ratio, debt equity ratio, inventory turnover ratio to return on asset on company subsector hotel, restaurant, and tourism on indonesian stock exchange period 2012-2016. The sample taken are as many as 11 companies. The technique used for samping is purpose sampling. The data analysis technique in the research is regression analysis panel data with common effect model. The result showed that current ratio (CR) have positif significant influence towards return on asset. However debt equity ratio (DER) and inventory turnover (ITR) have no significant effect towards the dependant variable, which is return on asset.

Keywords: Return On Asset, Current Ratio, Debt to Equity Ratio, and Inventory Turnover.

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